

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 2437, CUTTACK, FRIDAY, OCTOBER 20, 2023/ASWINA 28, 1945

FINANCE DEPARTMENT

NOTIFICATION

The 20th October, 2023

S.R.O. No.732/2023— In exercise of the powers conferred by sub-section (5) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the Notification of the Government of Odisha in the Finance Department No. 19893-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1149 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 311/2017**, as amended from time to time, and the last such amendment is made in the Notification of the Government of Odisha in the Finance Department No. 34491-FIN-CT1-TAX-0002-2020, dated the 10th December, 2021, published in the Extraordinary issue No. 2052 of the *Odisha Gazette*, dated the 10th December, 2021 bearing **S.R.O. No. 482/2021**, namely:—

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-
 - “(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the *Explanation*, after item (c), the following item shall be inserted, namely, -
 - “(d) “Company” has the same meaning as assigned to it in clause (20) of Section 2 of the Companies Act, 2013(18 of 2013).”.

2. This Notification shall come into force with effect from the 20th day of October, 2023.

[No. 29592—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government